

## FEE SCHEDULE FOR MINOR GUARDIANSHIPS

**PAYMENT IS DUE WHEN YOU FILE YOUR INVENTORY AND ACCOUNTS AND YOUR CHECK SHOULD BE MADE PAYABLE TO: COMMISSIONER OF ACCOUNTS**

### Inventory Fee for Minor Guardianship FORM CC-1672

Review and Audit of Inventory.....\$50.00  
 Review and Audit of **AMENDED** Inventory.....\$25.00 Plus Clerk's recording fee.

### First Accounts Fees for Minor Guardianships FORM CC-1683

*Fee Based on Beginning Assets from Inventory, Plus all other Receipts (2), Gain on Asset Sales and positive Adjustments*

If the value is....	Fee to File First Account
\$0 to \$50,000.00	\$100.00 * Plus Clerk's recording fees
\$50,001.00 to \$100,000.00	\$150.00 * Plus Clerk's recording fees
\$100,001.00 to \$200,000.00	\$200.00 * Plus Clerk's recording fees
\$200,001.00 to \$300,000.00	\$250.00 * Plus Clerk's recording fees
\$300,001.00 to \$500,000.00	\$300.00 * Plus Clerk's recording fees
\$500,001.00 to \$700,000.00	\$350.00 * Plus Clerk's recording fees
\$700,001.00 to \$1,000,000.00	\$400.00 * Plus Clerk's recording fees
Above \$1,000,000.00	\$400.00, plus .0005 in excess of \$1,000,000, not to exceed a total fee of \$5,000 (except as may be approved by the Court), *plus Clerk's recording fees

NOTE: "Assets from Inventory" means the Guardianship assets, including real estate over which the Guardian has power of sale (Parts 1 and 2 of the Inventory). "Additions" are receipts, capital gains, and adjustments (lines 2b, 3 and 4).

\* Additional fees and assessments may accrue as set forth in this fee schedule.

### Second and Subsequent Accounts FORM CC-1683

*Fee Based on Assets (at fair market value), Plus all other Receipts (s2), Gain on Asset Sales and positive Adjustments.*

The fee shall be determined by applying the fee schedule for a First Account to the assets brought forward (at market value) plus additions during the accounting period. The maximum fee shall not exceed \$5,000.00.

### Clerk's Recording Fees *Code of Virginia, Section 14.1-112(2)*

*Fee Based on the Number of Pages to be Recorded*

Ten (10) or fewer pages	\$16.00
Eleven (11) to Thirty (30) pages	\$30.00
Thirty-One (31) or more pages	\$50.00

### Additional Fees and Charges *(Postage and Miscellaneous Expenses)*

Return Postage for Settlement of Accounts and Documentation	\$3.00
Photocopies	.50 cents per copy
Long Distance Phone Charges	Actual charges as incurred

FAX Charges	.50 cents per page & actual charges as incurred
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### Exceptional Time Involved in Auditing an Inventory or Accounts

When the audit of an inventory or account requires exceptional time, an additional fee or assessment will be made based upon the quality, completeness, and accuracy of the inventory and account taking into consideration the following factors:

1. Time spent by the Commissioner and staff in auditing an inventory or settlement of accounts and reviewing supporting documentation;
2. Time spent making corrections to the inventory, account, or obtaining documentation to support the account;
3. The dollar value, number, and nature of assets in the guardianship;
4. Time spent by the Commissioner and staff on research and rendering decisions on questions of law;
5. Necessity for Commissioner and staff to review tax returns or other documents;
6. Time spent by Commissioner and staff addressing complaints concerning the inventory or account;
7. Time spent by Commissioner's staff in preparing inventory and account, for the Guardian;
8. Necessity for Commissioner to conduct hearings, confer or correspond with Guardians, and/or creditors on matters not normally required to be addressed during the administration of guardianship;
9. Any other matters deemed relevant by the Commissioner.

### The hourly rates are:

\$225.00 per hour for time spent by the Commissioner

\$ 75.00 per hour for time spent by the staff of the Commissioner

### Assessments for Failure to Timely and Properly File Inventory or Accounts

The following are **personal assessments against the Guardian** for failure to properly and timely file an inventory or settlement of accounts supported by vouchers and documentation.

Commissioner's Notice of Delinquency for failure to timely file proper inventory	\$25.00*
Commissioner's Notice of Delinquency for failure to timely file proper account with necessary supporting documentation	\$25.00*
Commissioner's Summons	\$75.00*
Compliance Letter	\$50.00*
Late Letter to file requested documents or to pay fees	\$25.00*
Commissioner's Report to Court on failure of Guardian to comply with summons	\$150.00*
Commissioner's Report to Court of delinquent accounts and unsettled accounts as required by <i>Virginia Code</i> § 64.2-1216	\$50.00*
Commissioner's appearance in court to prosecute show cause issued	\$200.00*

**\*In accordance with *Code of Virginia, Section 64.2-1216*, any Guardian who is a practicing attorney at law and fails to responds to a summons shall be reported to the Virginia State Bar.**

**\*In addition to the Guardian's personal liability under *Code of Virginia, Section 64.2-1218*, the fiduciary may be subject to court fines up to \$500.00 or held in contempt thereof in accordance with *Sections 64.2-1215 and 64.2-1216*, or may be obliged to forfeit their commission in accordance with *Section 64.2-1217* for delinquent accounts or noncompliance with the law.**

***\*Please note, assessments are made against the Guardian personally and cannot be paid from Guardianship funds.***

*Please mail your completed Inventory and/or Accounting to:*

*Wm. B. Hanes, Commissioner of Accounts  
4 Cornwall Street, NE  
Leesburg, VA 20176*

*Please be sure to include a check for the appropriate fees, payable to:  
Commissioner of Accounts.*

*Should you have any questions, please contact the Commissioner of Accounts office at:  
703-777-5300.*